



PHILIP MORRIS

MANAGEMENT CORP.

James E. Schardt
Assistant General Counsel

P. O. BOX 26583, RICHMOND VA 23261-6583
4201 COMMERCE ROAD, DOOR 17, RICHMOND VA 23234

PHONE (804) 274-2863
FAX (804) 274-4780

13 November 1992

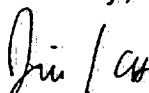
Jeffrey H. Ingerman, Esq.
Fish & Neave
1251 Avenue of the Americas
New York NY 10020

RE: PM 1319 - Finish 893523

Dear Jeff:

I have reviewed your draft letter to John Bass on this case
and you may go ahead and send it.

Sincerely,


James E. Schardt

JES/ceh

2020047629